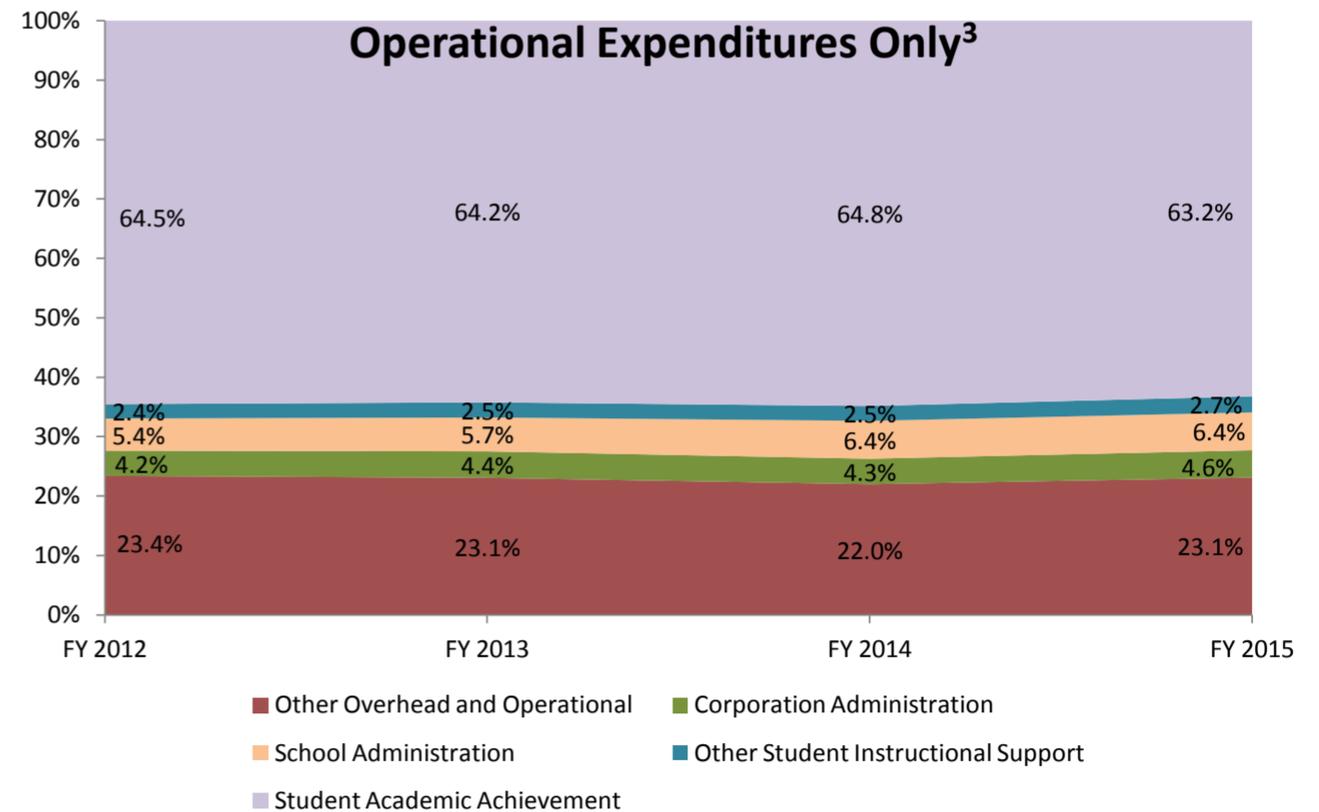
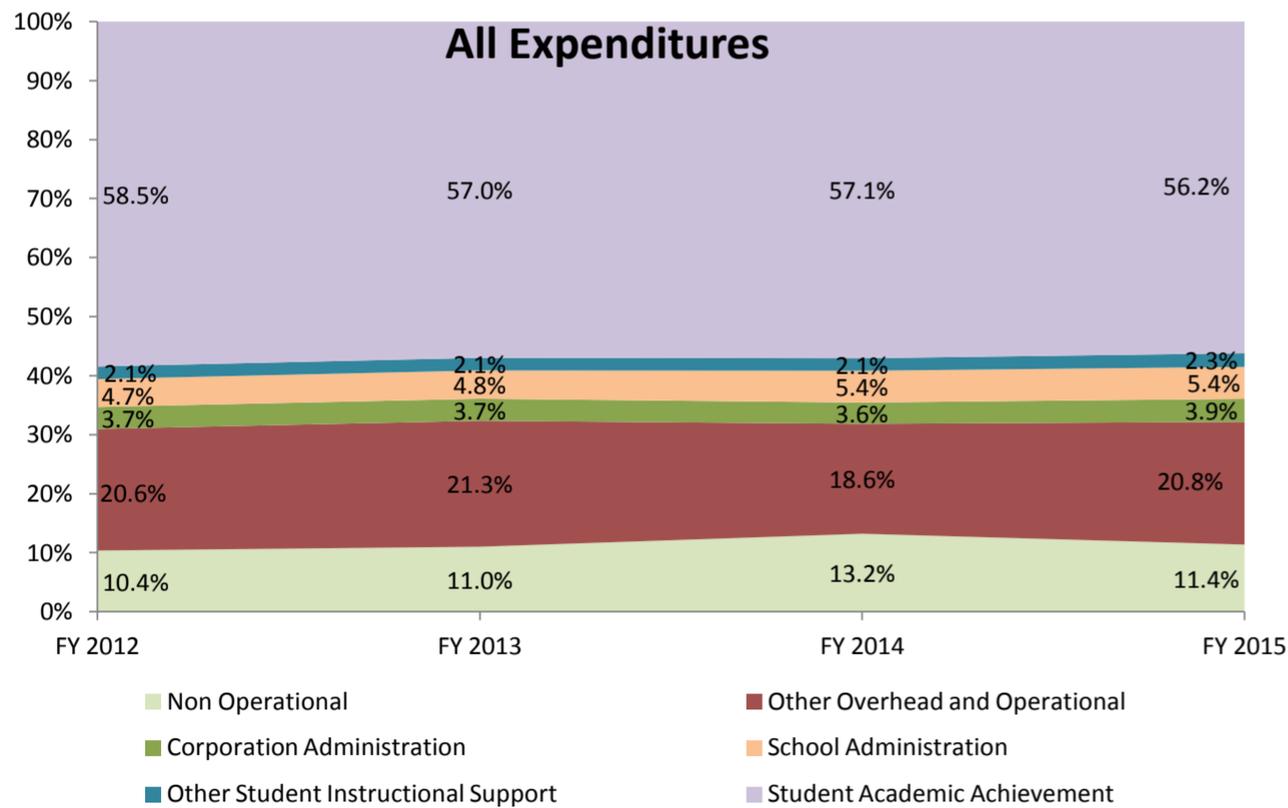


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwestern-Jefferson Co Con (4000)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,827,714	62.0%	\$8,430,305	55.3%	\$7,527,337	58.5%	\$7,535,504	57.0%	\$8,001,351	57.1%	\$8,005,540	56.2%
Student Instructional Support	\$833,890	5.9%	\$990,002	6.5%	\$883,536	6.9%	\$916,336	6.9%	\$1,051,056	7.5%	\$1,099,156	7.7%
<b>Total</b>	<b>\$9,661,604</b>	<b>67.8%</b>	<b>\$9,420,308</b>	<b>61.8%</b>	<b>\$8,410,872</b>	<b>65.3%</b>	<b>\$8,451,840</b>	<b>63.9%</b>	<b>\$9,052,407</b>	<b>64.6%</b>	<b>\$9,104,696</b>	<b>63.9%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,431,846	24.1%	\$3,612,372	23.7%	\$3,131,901	24.3%	\$3,316,047	25.1%	\$3,117,103	22.2%	\$3,517,404	24.7%
Non Operational	\$1,152,344	8.1%	\$2,219,168	14.6%	\$1,335,393	10.4%	\$1,456,462	11.0%	\$1,853,295	13.2%	\$1,620,794	11.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$4,584,190</b>	<b>32.2%</b>	<b>\$5,831,540</b>	<b>38.2%</b>	<b>\$4,467,295</b>	<b>34.7%</b>	<b>\$4,772,508</b>	<b>36.1%</b>	<b>\$4,970,398</b>	<b>35.4%</b>	<b>\$5,138,198</b>	<b>36.1%</b>

<b>Grand Total</b>	<b>\$14,245,794</b>	<b>\$15,251,847</b>	<b>\$12,878,167</b>	<b>\$13,224,348</b>	<b>\$14,022,805</b>	<b>\$14,242,894</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwestern-Jefferson Co Con (4000)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
<b>Student Academic Achievement</b>							
11025 Regular Programs Non Special Education Preschool	\$0	\$0	\$104,464	\$126,744	NA	NA	21.3%
11050 Regular Programs Full Day Kindergarten	\$0	\$162,572	\$166,454	\$372,645	NA	129.2%	123.9%
11100 Regular Programs Elementary	\$2,382,445	\$2,816,677	\$2,714,605	\$2,651,366	11.3%	-5.9%	-2.3%
11200 Regular Programs Middle/Junior High	\$0	\$1,211,389	\$1,226,283	\$1,117,965	NA	-7.7%	-8.8%
11300 Regular Programs High School	\$1,971,347	\$1,649,740	\$1,501,420	\$1,735,806	-11.9%	5.2%	15.6%
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$93,963	\$78,546	\$14,597	NA	-84.5%	-81.4%
11420 Regular Programs Vocational Education - Agriculture B	\$55,953	\$71,659	\$88,729	\$98,523	76.1%	37.5%	11.0%
11460 Regular Programs Vocational Education - Occupational Home Economics	\$88,648	\$82,558	\$1,102	\$578	-99.3%	-99.3%	-47.6%
11620 Regular Programs Alternative Education Programs - Middle/Junior High School	\$0	\$3,077	\$0	\$0	NA	NA	NA
11630 Regular Programs Alternative Education Programs - High School	\$0	\$23,356	\$16,379	\$16,729	NA	-28.4%	2.1%
12110 Special Programs Gifted and Talented - Gifted And Talented	\$13,168	\$16,975	\$25,452	\$22,110	67.9%	30.2%	-13.1%
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$118,096	\$126,378	\$128,828	\$136,321	15.4%	7.9%	5.8%
12350 Special Programs Physical Impairment - Homebound	\$11,156	\$18,575	\$5,694	\$105	-99.1%	-99.4%	-98.2%
12510 Special Programs Culturally Different - Communication Disorders	\$91,262	\$112,761	\$144,007	\$106,021	16.2%	-6.0%	-26.4%
12610 Special Programs Learning Disability	\$204,358	\$352,757	\$269,502	\$244,557	19.7%	-30.7%	-9.3%
12710 Special Programs Equal Opportunity At Risk	\$23,067	\$0	\$0	\$0	NA	NA	NA
12900 Special Programs Other Special Programs	\$3,608	\$0	\$0	\$0	NA	NA	NA
13100 Adult/Cont. Ed. Programs Instruction	\$1,562	\$2,959	\$0	\$0	NA	NA	NA
14100 Summer School Programs Elementary	\$3,808	\$0	\$600	\$0	NA	NA	NA
14300 Summer School Programs High School	\$32,991	\$11,250	\$7,634	\$15,341	-53.5%	36.4%	101.0%
16100 Remediation Remediation Testing	\$52,329	\$88,986	\$61,012	\$60,583	15.8%	-31.9%	-0.7%
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$133,720	\$131,530	\$187,829	\$85,698	-35.9%	-34.8%	-54.4%
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$367,102	\$530,196	\$548,103	\$440,591	20.0%	-16.9%	-19.6%
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$0	\$0	\$11,329	\$1,980	NA	NA	-82.5%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$13,337	\$238,162	\$12,886	\$72,125	440.8%	-69.7%	459.7%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$0	\$2,665	\$0	\$0	NA	NA	NA
22210 Instruction Library/Media Services - Service Area Direction	\$0	\$8,293	\$0	\$0	NA	NA	NA
22220 Instruction Library/Media Services - School Library	\$155,453	\$216,663	\$218,719	\$141,992	-8.7%	-34.5%	-35.1%
22230 Instruction Library/Media Services - Audiovisual	\$6,567	\$7,024	\$13,820	\$2,656	-59.6%	-62.2%	-80.8%
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$119,993	\$155,744	NA	NA	29.8%
22290 Instruction Library/Media Services - Other Educational Media Services	\$889	\$0	\$0	\$0	NA	NA	NA
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$52,818	\$107,242	\$110,961	\$110,261	108.8%	2.8%	-0.6%
22360 Instruction Instruc. Related Tech. - Network Support	\$95,370	\$191,018	\$137,580	\$123,953	30.0%	-35.1%	-9.9%
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$3,847	\$0	NA	NA	NA
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$3,911	\$0	NA	NA	NA
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$6,115	\$0	NA	NA	NA
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$169,456	\$140,448	\$78,175	\$142,205	-16.1%	1.3%	81.9%
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$7,373	\$8,343	NA	NA	13.1%
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$0	\$11,427	\$0	\$0	NA	NA	NA
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$10,005	\$5	\$0	\$0	NA	NA	NA
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$305,374	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>							
	<b>\$6,363,891</b>	<b>\$8,430,305</b>	<b>\$8,001,351</b>	<b>\$8,005,540</b>	<b>25.8%</b>	<b>-5.0%</b>	<b>0.1%</b>
<b>Student Instructional Support</b>							
21120 Students Attend. & Social Work Serv. - Attendance Services	\$300	\$0	\$0	\$0	NA	NA	NA
21130 Students Attend. & Social Work Serv. - Social Work Services	\$41,970	\$23,716	\$0	\$575	-98.6%	-97.6%	NA
21220 Students Guidance Services - Counseling Services	\$103,902	\$212,345	\$241,624	\$258,732	149.0%	21.8%	7.1%
21340 Students Health Services - Nurse Services	\$58,274	\$50,546	\$54,443	\$68,354	17.3%	35.2%	25.6%
21390 Students Health Services - Other Health Services	\$405	\$0	\$68	\$0	NA	NA	NA
21810 Students Special Ed. Administration - Service Area Direction	\$0	\$2,410	\$0	\$0	NA	NA	NA
24100 School Administration Office of The Principal	\$500,561	\$700,985	\$754,920	\$771,495	54.1%	10.1%	2.2%
<b>Student Instructional Support Total</b>							
	<b>\$705,411</b>	<b>\$990,002</b>	<b>\$1,051,056</b>	<b>\$1,099,156</b>	<b>55.8%</b>	<b>11.0%</b>	<b>4.6%</b>

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwestern-Jefferson Co Con (4000)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$30,315	\$29,211	\$18,395	\$18,598	-38.6%	-36.3%	1.1%
23150	General Administration	Board of Education - Legal Services	\$805	\$5,708	\$1,788	\$21,429	2560.9%	275.4%	1098.8%
23160	General Administration	Board of Education - Promotion Expenses	\$4,460	\$2,416	\$5,250	\$3,412	-23.5%	41.2%	-35.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$1,072	\$0	\$11	NA	-99.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$259,409	\$397,112	\$398,820	\$435,542	67.9%	9.7%	9.2%
23220	General Administration	Executive Administration - Community Relations	\$3,102	\$9,870	\$577	\$2,464	-20.6%	-75.0%	327.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$11,151	\$10,276	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,846	\$99,878	\$73,015	\$69,139	1697.6%	-30.8%	-5.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$8,201	\$0	\$2,194	\$974	-88.1%	NA	-55.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$302	\$429	\$4,809	\$3,076	919.5%	617.1%	-36.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,300	\$2,562	\$331	\$331	-74.5%	-87.1%	0.0%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$1,800	\$0	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,300	\$613	\$1,232	\$1,007	-22.6%	64.1%	-18.3%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$806,282	\$1,009,019	\$869,502	\$893,532	10.8%	-11.4%	2.8%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$2,836	\$2,415	\$0	\$24	-99.1%	-99.0%	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$43,678	\$348	\$3,851	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$219,261	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$968	\$18,412	\$4,664	\$21,391	2110.9%	16.2%	358.6%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$760	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$172,199	\$114,524	\$134,317	\$206,801	20.1%	80.6%	54.0%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$12,100	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$12,517	\$11,442	\$3,132	\$15,514	23.9%	35.6%	395.4%
27100	Student Transportation	Vehicle Operation	\$231,489	\$333,586	\$382,256	\$427,823	84.8%	28.2%	11.9%
27200	Student Transportation	Monitoring Services	\$41,943	\$51,111	\$48,576	\$44,974	7.2%	-12.0%	-7.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$77,279	\$98,175	\$125,621	\$180,374	133.4%	83.7%	43.6%
27400	Student Transportation	Purchase of School Buses	\$181,398	\$202,989	\$0	\$125,579	-30.8%	-38.1%	NA
27500	Student Transportation	Insurance on Buses	\$575	\$409	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$552,576	\$576,366	\$381,622	\$365,681	-33.8%	-36.6%	-4.2%
27900	Student Transportation	Other Student Transportation Services	\$12,060	\$10,056	\$845	\$3,664	-69.6%	-63.6%	333.6%
27910	Student Transportation	Bus Driver Training	\$2,875	\$2,504	\$1,891	\$1,677	-41.7%	-33.0%	-11.3%
31100	Food Services Operations	Service Area Direction	\$905	\$0	\$0	\$0	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$267,927	\$323,160	\$325,378	\$302,841	13.0%	-6.3%	-6.9%
31400	Food Services Operations	Food Purchases	\$199,365	\$285,701	\$300,172	\$311,223	56.1%	8.9%	3.7%
31900	Food Services Operations	Other Food Services	\$50,248	\$10,449	\$28,867	\$48,223	-4.0%	361.5%	67.1%
<b>Overhead and Operational Total</b>			<b>\$3,200,574</b>	<b>\$3,612,372</b>	<b>\$3,117,103</b>	<b>\$3,517,404</b>	<b>9.9%</b>	<b>-2.6%</b>	<b>12.8%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$100	\$868	\$10,265	\$2,707	2607.2%	212.0%	-73.6%
33300	Category not Specified	Civic Services	\$0	\$2,879	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$72,492	\$99,582	\$102,571	\$109,073	50.5%	9.5%	6.3%
43000	Category not Specified	Professional Services	\$3,500	\$4,845	\$0	\$23,825	580.7%	391.7%	NA
44000	Category not Specified	Educational Specifications Dev.	\$0	\$2,090	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$275,789	\$899,527	\$608,049	\$303,985	10.2%	-66.2%	-50.0%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$461,567	\$460,067	\$440,067	NA	-4.7%	-4.3%
46000	Category not Specified	Purchase of Moveable Equipment	\$1,664	\$2,121	\$69,013	\$68,050	3989.8%	3108.6%	-1.4%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$27,681	\$43,990	\$10,724	\$53,016	91.5%	20.5%	394.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$132,106	\$116,452	\$7,180	\$49,962	-62.2%	-57.1%	595.9%
51100	Principal on Debt	Bonds	\$78,150	\$152,977	\$110,000	\$110,000	40.8%	-28.1%	0.0%
51600	Principal on Debt	Other DLGF Approved Debt	\$14,840	\$0	\$1,836	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$38,150	\$0	\$46,267	\$40,748	6.8%	NA	-11.9%
52200	Interest on Debt	Temporary Loans	\$21,436	\$8,584	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$132,000	\$118,000	\$110,000	\$80,000	-39.4%	-32.2%	-27.3%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwestern-Jefferson Co Con (4000)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53150 Lease Rental Buildings-Interest	\$0	\$37,500	\$45,000	\$48,500	NA	29.3%	7.8%
54200 Advancements and Obligations Common School Fund - Principal	\$338,553	\$265,257	\$169,957	\$194,035	-42.7%	-26.8%	14.2%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$100,866	\$95,327	NA	NA	-5.5%
59100 Other Debt Services Obligations Registrars Fee	\$1,500	\$1,500	\$1,500	\$1,500	0.0%	0.0%	0.0%
60700 Category not Specified Scholarships	\$0	\$1,430	\$0	\$0	NA	NA	NA
<b>Non Operational Total</b>	<b>\$1,137,961</b>	<b>\$2,219,168</b>	<b>\$1,853,295</b>	<b>\$1,620,794</b>	<b>42.4%</b>	<b>-27.0%</b>	<b>-12.5%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$68,767	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$8,753	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$55,345	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$879	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$382,163	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$49,760	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$85,445	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$5,471	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$466,309	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$60,587	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$81,201	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$6,961	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$6,647	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$883	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$875	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$101	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,539,938	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$8,496	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$8,407	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$971	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,837,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>